UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CVD EQUIPMENT CORPORATION, Plaintiff, -against- TAIWAN GLASS INDUSTRIAL CORPORATION, and MIZUHO CORPORATE BANK, LTD., Defendants.	10 CIV 0573 (RJH) (RLE)
TAIWAN GLASS INDUSTRIAL CORPORATION, Counterclaim Plaintiff, -against- CAPITAL ONE, N.A., Counterclaim Defendant.	

DECLARATION OF HOWARD CHEN
IN SUPPORT OF TAIWAN GLASS INDUSTRIAL CORPORATION'S
MOTION FOR SUMMARY JUDGMENT

I, Howard Chen, declare as follows:

1. I am a member of the bar of the State of New York and of this court, and am associated with Allegaert Berger & Vogel LLP, attorneys for Defendant Counterclaimant Taiwan Glass Industrial Corporation ("Taiwan Glass"). I respectfully submit this declaration in support of Taiwan Glass's motion for summary judgment against Counterclaim Defendant Capital One, N.A. ("Capital One").

2. Attached hereto as Exhibit 1 is a true and correct copy of Article 20 of the Uniform Customs and Practice for Documentary Credits (2007 Revision) International Chamber of Commerce Publication No. 600, along with the Commentary by the UCP 600 Drafting Group.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Official Opinions of the ICC Banking Commission (the "ICC Opinions"), 2005-2008, R638 / TA629.

4. Attached hereto as Exhibit 3 is a true and correct copy of the ICC Opinions, 1997, R284.

5. Attached hereto as Exhibit 4 is a true and correct copy of the ICC Opinions, 2000/01, R455.

6. Attached hereto as Exhibit 5 is a true and correct copy of the ICC Opinions, 1998/99, R347.

7. Attached hereto as Exhibit 6 is a true and correct copy of the ICC Opinions, 1998/99, R349.

8. Attached hereto as Exhibit 7 is a true and correct copy of Article 23 of UCP 500.

9. Pursuant to 28 U. S. C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed at New York, New York
January 28, 2011

[signature]

Howard Chen